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**113th Legislature (1986-1988)**

**History and Final Disposition**

LD 2318 / HP1689

AN ACT to Impose a Tax on Capital Gains from Speculative Land Sales. (Reported Pursuant to Public Laws of 1987, Chapter 514, section 3). Taxation Hearing 03/10/88. Majority ONTP Accepted 03/23/88 (Minority OTP).

**Original Bill**

[LD 2318 \(113th Legis. 1988\)](#)

**Committee Materials**

Joint Standing Committee on Taxation

- (Available on request—please include the following citation: cf113-LD-2318.pdf)

**New Drafts and Amendments**

[Amendment HA \(H-503\) \(LD 2318 1988\)](#)

[Amendment HB \(H-504\) \(LD 2318 1988\)](#)

**Floor Proceedings and Debate**

[HOUSE, February 22, 1988 \(p244-246\)](#)

- p. 245

[SENATE, February 23, 1988 \(p252-255\)](#)

- p. 253

[HOUSE, March 21, 1988 \(p480-498\)](#)

- p. 490

[HOUSE, March 22, 1988 \(p505-521\)](#)

- p. 517 (Remarks) (Roll Call(s) (p520))

[SENATE, March 23, 1988 \(p549-565\)](#)

- p. 552

[SENATE, March 23, 1988 \(p549-565\)](#)

- p. 553 (Remarks) (Roll Call(s) (p560))

**Reports and Other Related Documents**

[Comm'n on Land Conservation and Economic Development. Legislative Recommendations \(February 15, 1988\)](#)

**News Articles**

Land Speculation tax important for county (Crowley, Michael) (Republican Journal, 3/17/1988) • (Available on request—please include the following citation: 113/LD23XX/nc113-LD-2318/SB113253.pdf)

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